THE

MUNICIPAL SITUATION

CHS. BAILLAIRGÉ

City Engineer

QUEBEC

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Quebec, March 1878.

The public mind has become alarmed of late at the alledged mismanagement of the civic concern. It is therefore incumbent on us, at this juncture, to take a retrospective view of the management for some years past, say since 1865, with the view of finding out if possible where the fault lies and how it can be remedied or avoided in the future. About 1865 things were nearly in as bad a condition as they are now, for in 1864, the then mayor, Mr. Tourangeau, in his yearly report sets forth that in 1858, the debt of the city was $2,244,000, and had increased to $2,546,000, or by more than $300,000 in the interval. Mr. Tourangeau says "for several years past the expenditure has always exceeded the revenue. $1,242,000 worth of debentures, he adds, had at that time been issued instead of the $1,100,000 then authorized, or $124,000 more than the city had a right to issue, and $71,000 worth of promissory notes had been given in addition to the above." He goes on to say that the sinking fund for 1864 was $24,500, that the whole fund at that date was $160,400, adding to which the interest thereon, then $18,000, increased the fund to $178,000. Nevertheless, says he, the City indebtedness, on the other hand, has gone on steadily increasing to the extent of the annual deficits.

Mayor Lemesurier in 1868, reports the City debt to be $2,524,883, adding to which he says, the probable deficit for the previous 2 years and 4 months or from 1st january 1866 to 1st may 1868, $145,662, shows a gross City debt of $2,670,545, to that date, though it appears by the report of the same gentleman for the year following to have been reduced to $2,505,000.

The city debt for 1875 is given by the present Mayor, see his report for 1875-76, as $3,219,597 and it may at present (1878) be taken at $3,500,000; so that the increase since 1864-65 is about one million of dollars.

Now the question naturally arises: how has this increase in the last 12 years been brought about and what is there to show for it. To this end I have prepared and herewith submit for the information of the the public the annexed statements (Nos. 1, 2 and 3) which cannot but prove interesting and instructive, and afford material for a thorough and unbiassed discussion of the situation and its surroundings.

Statement No. 1 shows that many improvements asked for and approved of at the time by the public, though now for the most part forgotten, have been carried out within the last 12 or 13 years: such as the widening of Champlain, St. Ours and other streets, the reconstruction of St. John Gate and the removal of the other city gates, the establishment of the Fire Alarm Telegraph and Fire Stations, the Jacques Cartier and Berthelot new market Halls, new pontoons, the paving of St. Peter street, etc.; with other improvements of more recent date under the present Mayor and Council, to wit: the new ferry landing pier, pontoons and stages at the Finlay market, the improvement in Mountain hill, enlargement of the

Jacques Cartier market, the paving of St. Paul and Joseph streets and macadamising of St. John St. without, the lowering of the city walls, grading and improvements along Rampart street from Hebert street to Palace gate, the three new steam fire engines and fire wells, the $143,000 already paid on account of the North Shore Railroad, the new line of pipe and bridge 700 feet in length, over the river St. Charles $30,500; the new Montcalm market and market hall $45,500 to date, the prolongation of St. Patrick street from St. Eustache street to D'Auteuil street, the widening of Des Sœurs street, the prolongation of Dalhousie street $125,000, to which add the Gosford Railway stock, the amounts necessary to make good arrears in school, jail and jury funds, the cost of debentures, $85,000.

But in addition to these improvements, for the bulk of which debentures have been issued to cover the cost thereof, there is another appended statement (No 2) of works of a more modest nature, but which in the aggregate figure up to nearly a hundred thousand dollars and which have been in great part, or rather are supposed to have been paid for out of the ordinary revenues of the city, and like the former mostly done during the last 4 years: such as lettering of streets and numbering of houses $1,500, retaining walls along cote d'Abraham and elsewhere $4,500, removing of dangerous cliff in Champlain street $1000, Durham Terrace repairs $3000, widening St. Lewis and D'Auteuil streets with new railing and sidewalk 1200 feet $2000, widening of and new fence along St. Denis and Ursule streets 1250 feet $1,500, stone crossings and sidewalks $15,000, illumination in 1874 $1000 the last Provincial Exhibition $6,500. Add inevitable outlay for additions, alterations and repairs, for the last decade, to such municipal property as our fire and

police stations $10,000, market halls $11,000, City Hall, Recorder's Court and other city property $16,000, Provincial Exhibition of 1871 $4000, new stairway from Cove field to Champlain street, new carter stands and repairs to others, repairs to public stairways at St. Claire, St. Augustin, Buade, Champlain and several other streets; cattle stands, railings, sheds and repairs; repairs to pontoons, wintering, towing, putting in place and removing, with alterations of slips from summer to winter requirements and vice versa; winter road to Island of Orleans, enclosure walls and fences not only to Corporation property and lots about the city, but where without being proprietors, it is incumbent on the city to do the needful, in exchange for ground ceded to widen streets, as for instance the enclosure wall around the Protestant Cemetery in St. John Street, the fence along St. Charles street, &c.

All these works are outside of and additional to such other works as may be charged to Roads Department proper, Markets Department, Water Works, &c., on which thousands of dollars have been annually expended for miles of planked roads, sidewalks, introduction of water and drainage, street cleansing, repairing and watering, and a host of other items of expenditure too numerous to mention.

I now approach the question of our yearly budgets of appropriations and expenditure for the same period of 12 years or since 1865. I have been at no little trouble in putting together the figures which make up the statement No. 3 hereunto annexed. These figures could not be taken ready made from the City Treasurer's annual reports, and hence their verification by mere inspection need not be looked for in those documents. In 1865-66 for instance, the police and fire departments were but one, and the expenditure incident

to each is now given under the separate heads thereof. In the summary at the beginning of each yearly report, the amounts entered under the different heads of roads, markets, ferry, health, fire, water, &c., are exclusive of outstanding accounts paid in the same year, and I have of course added these amounts, thus in most cases notably altering the figures which at first sight might be taken to mean the total yearly expenditure under such heads. In the same way the salaries for the few first years of the series were entered under the heads of the department to which they appertained, whereas since that time they have been invariably grouped under a single heading, that of "Salaries;" so that to render the comparison intelligible, I have eliminated the items and brought them together under their proper heads of expenditure.

A glance at the annexed tabular statement, No. 3, will show that we have, like the ostrich which when it hides its head, thinks its pursuers will not see it; we have, I say, been persistently and systematically blind to the fact which every year stared us in the face, that our appropriations under many heads, were figures that could not be adhered to in the expenditure under such heads. How many times have I not pointed out that for items the expenditure on which was beyond our control, it was useless and unfair, it was madness to put down an inadequate sum, and as often have I failed in my endeavours to bring about a reform. No, the budget had to be made out and it was necessary to make it appear that both ends met.

Some items of expenditure are wholly *uncontrollable*, while others are partly so. Interest and sinking fund are among the first, with schools, jail and jury fund, jail guard, legal expenses, light and fuel, &c.; while, under the second head we have water works,

ferry and pontoons, winter service on roads and markets, together with the cleansing thereof and indispensable repairs thereto; we have printing, advertising and stationery; repairs to municipal buildings and insurances, police, salaries, fire, &c. What do we find upon consulting the figures in statement No. 3? that while $9,000 to $11,000 are put down in the yearly appropriations for light and fuel, $11,000 to $13,000 have as regularly been expended. Again look at the item for legal expenses which has regularly cost us for the last ten years 50 per cent more than the sum assigned to it in the yearly appropriation sheet or some $6,000 instead of $4,000 yearly. Next, take out the items under head of "Schools, Jail and Jury, Elections" and we find that where $3,000 to $5,000 have generally been appropriated, the expenditure has reached $8,000 to $12,000 and more, that for 1876 being $12,269 while the appropriation towards the payment of such a sum is but $3,034. On printing, advertising and stationery, the yearly deficit has been less than on other items, not generally exceeding from 20 to 30 per cent,

They early cost of mere management of our Water Works, and of repairing leaks, thawing water and other *uncontrollable* items of expenditure under that head is $10,000; and yet in the face of such a fact, we find that the appropriation has in one year (1873) been as low as $3,500. It is true that on the item for miscellaneous and unforeseen expenses we appear to have kept within bounds, and even to have had a balance at our credit, but which was more than eaten up in carrying out some of the special works set forth in the annexed statement No. 2.

Now, what has been the consequence of our thus proving false to ourselves and to the public,—and this reproach addresses itself not more to the present Coun-

cil than to its predecessors for 15 or 20 years past or even more? the consequence has been that under the head of Roads, among others, we have yearly put down an amount which had no real existence, since it was made up of the deficits already alluded to on Light and Fuel, Schools, Jail and Jury Fund, Legal Expenses, Water Works, etc.

The result has been most unsatisfactory to the public and prejudicial to the reputation of the present and former members of our City Council for administrative ability and wisdom.

One of two things had to be done and must be done in the future, to wit: put down the incriminated items at their true and inevitable cost. The Finance Committee and Treasurer could then have come honestly before the Council, and the Council before the public, and have declared in the face of broadest day light, that the interest on the public debt, the sinking fund and all other items of uncontrollable expenditure being allowed for, there remained nothing for roads or markets, excepting may be, the mere cost of cleansing them two or three times a year; nothing for city improvements of the slightest nature, nothing for extension of water works in streets as yet unsupplied. What blame could then have been attached to this or former Councils, to the present incumbent of the City Chair or to those who sat there before him? none whatever.

The public would thus have judged for itself and seen the inevitable necessity of increasing in some way or other the City revenue, so as to leave a margin for repairs and improvements to our thoroughfares and places of public ressort, to our wharves, pontoons, ferry and market landings, and for the extension of our Water Works; and would have been impressed with the necessity of

making the *whole* community contribute its quota of assessments and adequate water rates towards the well being of the municipal situation. The importance of collecting a larger per centage of the city revenue would then have been made apparent and some means taken, a per centage to collectors or other stringent means of reducing the yearly arrears, which they certainly should and can be, to a figure less by far than the 48 per cent of bad debts which obtained not many years ago, and the still alarming figure of 26 per cent as stated by the chairman of the Finance Committee at a recent joint meeting of the Committee on amendments to the City Charter and of many prominent members of the Citizens Association.

Let it be hoped that no such unwise resolution will ever be adopted by the City Council as that of declaring that all arrears uncollectable shall be struck from the record at the end of each fiscal year, as, though no doubt well meant, was recommended at page 21 of the yearly report for 1873-74. What would the effect of this be, but that many would, for some plausible reason or other, delay payment of their civic dues till the end of the fiscal year and then escape Scot free and laugh in their sleeve at their more unfortunate neighbors.

On the contrary, when all has been collected that can be, from parties willing to pay and calling at or sending to the City Hall to make good their taxes and water rates, one or more collectors should be set at work to collect the remainder or some more notable portion of it than now obtains, and if as the public seems to imagine, there be any spare time among the officials of the finance department, such time would be well and profitably spent in making out accounts of arrears for such collectors, and their salaries well earned at that. What

do we find at Ottawa? I know of it, having myself resided there for two years. The collector of taxes is by law empowered on the very day he presents himself to collect what you owe to the city, to seize your piano or other piece of furniture which he may consider available for the purpose. The consequence is: there are no bad debts there, but the whole revenue is collected as it is here with the Gas Company.

I have already said that in 1865 matters were about as bad as they are at present and I gave Mayor Tourangeau's own words to prove it. The great complaint then was, as it is now, i. e., that each committee overdrew its appropriations, and, wanting in unity of action, spent all it could without regard to the requirements of any other. To put a stop to this, the Legislature enacted in 1866 "that all expenditure by committees should cease and that all the works should be centred in a "Department of Works with a responsible Superintendent at the head of such department." It fell to my lot to obtain this responsible situation and as is well known, (the figures in statement 3 bear me out in this assertion.) I managed, though with much difficulty, to make both ends meet within a few dollars, the saving of expenditure under one head balancing the excess on another, and the total expenditure under all heads,—exclusive of interest and sinking fund with which I had no concern,—was (as may be seen by putting the figures together) within the appropriations for 1866, 7, 8 and 9, by over $3000.

Under the administration of the undersigned, in his then capacity of Superintendant of works, under that clause of the city charter of 1866 establising "the department of works," the yearly appropriations and expenditures exclusive of interest and sinking fund were as follows, to-wit:

A. D.	Appropriations.	Expenditure.
1866	$137,721 90	$120,468 55
1867	127,647 38	125,876 78
1868	112,273 38	117,377 87
1869	129,692 38	140,539 90
	$507,335 04	$504,263 10
	504,263 10	
	$ 3,071 94	

Showing a saving to the city of over $3000 in the four years during which the above cited clause remained in force; while in the following eight years from 1870 to 1877 inclusively, the total deficit under the same heads has attained the alarming figure of $251,-351.81 as will soon be shown.

In 1870, the then committees, jealous of my prerogatives and displeased at not having as theretofore any patronage at their disposal, caused the obnoxious clause in the law to be repealed under the specious and plausible plea that it was not safe to invest a single individual with such power. The consequence of the change, however beneficial to myself, in throwing the responsibility onto other shoulders, has proved, as might from past experience have been foreseen, highly disastrous to the city finances, which the figuresi n appendix 3 will again show.

The deficit in 1870 on all items, exclusive as before, of interest and sinking fund, was not less than $42,800, in 1871 the deficit was nearly $30,000, in 1872 over $9,000, in 1873 $39,000 and over, in 1874 $30,000, in 1875 $31,000, in 1876 $39,000 and in 1877 the deficit

will at the end of the fiscal year in May next amount to some $30,000 as set forth in detail in the following statement to wit:

Under the old system which prevailed previously to 1866 and which has again obtained since 1870, the expenditure on appropriations, exclusive of interest and sinking fund, being left to the several committees,

The yearly deficit was as follows:

A. D.	Appropriations.	Expenditure.	Yearly deficit.
1870	$113,031 01	$155,846 84	$42,815 93
1871	142,486 07	172,080 32	29,594 25
1872	141,413 70	150,685 29	9,271 59
1873	113,984 41	153,430 19	39,445 78
1874	133,121 33	168,582 83	30,461 50
1875	156,841 34	187,682 40	30,841 06
1876	115,936 22	154,986 40	39,050 18
1877	128,807 57	158,679 09	29,871 52

Total deficit in 8 years or since 1870 inclusively $251,351 81

Or an average yearly deficit of..... 31,418 98 under all heads exclusive of interest and sinking fund.

And in taking in these two last mentioned items, the annual deficits have on more than one occasion exceeded $60,0000, see evidence of chairman of Finance Committee before committee of investigation.

Now, if the Road Department only be considered, the deficit or over expenditure is found to have been some $6,000 in 1870, $7,000 in 1871, $14,800 in 1873, $20,000 in 1874 and $11,500 in 1875. In 1876 however the deficit in the roads or excess of expenditure over

appropriations was but $5,800 and has this year been further reduced to about $2,000 only ; that is, when including the $2,000 expended on Dalhousie Street, but if those $2,000 be left out, there has been no over expenditure this year under the head of Roads. It is therefore seen that while the whole deficit, exclusive as already said of interest and sinking fund, has ranged during the last eight years between $27,000 and 43,000 or an average of over $31,000, the deficit on the Roads Department alone averages but $7,500 or a quarter of the whole ; so that it will not be convenient now, as it has proved before, to throw the whole onus of the deficit on the Roads Department as has been done more than once and notably in 1875 when it was asserted that " a total deficit of some $62,000 in the " whole City expenditure at that time, was to a great " extent brought about by the action of the Roads " Department." No, the deficit on the Roads, as just stated, is but 25 per cent of the whole and the remainder is made up as I have already shown, by under estimating the cost of light and fuel, legal expenses, schools, jail and jury fund, the cost of the Fire Department and of managing the Water Works.

The total of yearly appropriations is given by me in statement No. 3 under all heads inclusive of Interest and Sinkind Fund. The total sinking fund for the 12 years under consideration amounts, as seen in said annexed statement No. 3 to $332,695 85. How much of this fund has already been devoted to the extinction of our City indebtedness, I am not aware, but likely the investigation committee can find that out by the sworn evidence of those who for the period have had control of the finance department, and then by the addition, to the fund, of the accrued interest which, by law, is to be added to said fund and form part thereof, it will be seen what the fund has been at different times, what it now amounts to, what it should amount to.

I have said before that we have been systematically blind to the real and total cost of items over the expenditure for which we can have no control and which by entering in the the yearly appropriation sheets at figures which could not be borne out, we have led ourselves to believe that amounts were on hand for City improvements which had no existence. Now, not only have we thus expended the already overcharged figures of the appropriation sheet, but we have gone far beyond that and exceeded the appropriations themselves as already shown.

When any work presented itself for consideration, any City improvement of whatever nature to our roads, markets, municipal property, &c., we have, to render it acceptable to the Council and to the public, underestimated its cost to a serious and even culpable extent, and that in the very face of figures to the contrary set forth and openly stated by the City Engineer. The Engineer's estimate for the new aqueduct bridge and additional line of pipe 700 ft. long over the river St. Charles was $25,000 and yet it was laughed at in open Council by a certain ex-member who stated that he had the opinion of competent engineers that the work would not cost more than $11,000, forgetting as he evidently did that in addition to the bridge proper there were some $9,000 to be paid in Scotland for the 700 ft. of tubing with the necessary valves and stopcocks and that considerable sums in addition would have to be paid for lead for joints and for labour. My estimate has been borne out and the bridge has, as I anticipated, cost the $25,000 exclusive of the $1,250 expended on it in 1876 to remove the central pier and thus widen the water way and diminish the current and obstruction to the flow of ice in the spring, complained of by D. Bell in his suit of $40,000 against the Corporation to cause said bridge to be removed.

A more glaring example however of this reprehensible system of under estimating the cost of a desired improvement, and so under-estimated, precisely for the purpose of rendering it acceptable to the Council and to the general public, is the new Montcalm Market which, upon completing the plans therefor, I immediately set down at $50,000. That would not do, that would not go down with the majority of the Council; nothing must be said of the necessary purchase of the Joseph property, nor of the cost of levelling the ground and making footways; the cost of lighting might be a seperate consideration as well as that of hooks and other inside fittings for the stalls. The consequence is that the authorized amount of debentures for this work was but $27,400 or that of the lowest tender to do the work enclusive of the addenda hereinabove stated, and if from this be deducted the discount and cost of exchange, there really remains but $25,000 or thereabouts: just one-half of the amount necessary to carry out the improvement; for, as I show in statement No. 1 hereunto appended, the cost of this market to date is $45,500 and when $4,500 have been expended as must be, in levelling the ground in rear of the building, the very figure put down by me at the commencement of the work, will have been realized.

The wise way would be, when dealing with the public funds, to do quite the contrary and overestimate the cost of an improvement rather than set it down at an amount which can by no possibility be borne out in the execution. I may, to be sure, build a house for $2,000 and it is and to all intents and purposes can be called a house, without the danger of my being taxed with a desire to mislead myself or the proprietor; but when the heating apparatus has been added, the baths and sinks and closets, the gas fixings, winter sashes and outer doors together

with such details as hat and clock pins &c., the house in question may have cost $4,000 or more instead of $2,000, and a wise proprietor or an agent who like a city representative is charged with the expenditure of monies held in trust by him at the hands of the tax payers, should and would put down the whole possible cost of any undertaking, so far as he can ascertain it, at its highest possible figure.

Again, I say, we have not done this; and not only have we not done this, which might be called a mere fault of omission, but we have understated that which we were certain could not be realized, and having done so, having in our appropriation sheets led ourselves and the public to believe that after having fully provided for all uncontrollable items of expenditure, we had a surplus for City improvements, we did not dare to belie ourselves and tell the public that the whole thing was an illusion, and hence the necessity (the revenues of the City not proving adequate thereto) of raising money on debentures and on promissory notes which now foot up to the awkward sum of $400,000 or thereabout.

There is no use in shirking the question, you may issue debentures again and again to consolidate your floating debt as you have already done every ten years or more in the past and are likely to do in the future, but all that will not decrease your yearly deficits.

Mismanagement is often hinted at and openly thrust at the municipal body. True there may have been some mismanagement of the funds, some unwise expenditure in laying planked roadways in such thoroughfares as St. Joseph, St. Vallier, Craig, D'aiguillon and other streets, against the direct protest of the City Engineer, thought under the plausible pretext of the

funds did not allow of doing better; there may I say have been some mismanagement of the funds, but it was one of the judgment, while the true mismanagement, that which may me called culpable, has been in the management, not of the funds, but of the figures representing those funds, as I have fully shown where opposite to several items of incontrollable expenditure the most inadequate figures have been set down.

There is no use in our our mending matters for a year or two to come, but provision must be made for fully 10 or 20 years or more. When debentures to the extent of $500,000 have been issued to make up the amount necessary to consolidate our floating debt, and the interest we are called upon to pay shall have been thus increased by some $35,000, let it not be forgotten that $70,000 more must be added to this one item of interest so soon as we shall have paid out the balance of our million to the North Shore Railway, and thus another hundred thousand dollars added to our yearly budget of expenditure. The situation is an alarming one and no alteration in the municipal representation can control it.

Reduce your representatives at the Council board to eight, to three or to one and no remedy can thereby be found for the inadequate revenue of the City. Our present expenditure on uncontrollable items alone may be taken as fully equal to the receipis of the last fiscal year or say $380,000, while the whole expenditure will amount to $410,000, leaving a deficit of $30,000. Now, this deficit can not be made much less, since during the present fiscal year every thing has been cut down to starvation level. This deficit, I say again, is not entirely due to mismanagement and cannot by any process be made much less than what it is, unless to be sure you are willing to put out all the gas and coal oil lamps

and thus save $10,000 yearly to the City, thereby reducing the deficit from $30,000 down to $20,000. Again you may, if you consider it advisable, disband a portion of the City police (when I was in Ottawa in 1863 to 1865 there was but one single policeman for the whole City) and thus reduce the deficit by another $10,000. Where is the remainder to come from? not from the appropriation to water works which is but $10,000 and its expenditure uncontrollable to that extent. There is but one more source from which a saving can be made, the fire departement, by reducing the brigade below one-half its present force, or by again reducing the Police to such a number of men as can be paid for out of $5,000 instead of $25,000 the actual cost, with, maybe something on salaries or by any possible reduction of the staff.

Already, for the last ten years, I have saved the City over $2,000 a year by reducing the number of gas lanterns from 400 to 300, say $22,000 and more in the ten years, and it is matter for consideration with us, on account of our impoverished condition and inability to pay for luxuries, whether, when the ground is white with snow during winter, we could not economise considerably in the item of street lighting, seeing that the cost thereof for the season, must on account of the length of the night, be fully two thirds of the whole; and again, are we not accustomed to be left in the lurch by the Gas Company, every time the moon fails to shine though chronicled to do so in the calendar?

If the public can not and will not put up with these reductions on light, police and fire, or on light and police only, and it is not likely they can consent to any such curtailing of the inadequate security now afforded by our small police force, then I say, and it must to every man in the community be apparent, that

our City Revenue must be increased; first, by a sum of $30,000 to cover the annual deficit, next by a further sum of $35,000 for interest on the debt to be consolidated and again by an additional sum of $70,000 as interest on our subscription to the N. S. Rail Road, as I do not see that for some years to come the profits on the road are likely to afford us a helping hand in that direction. We have therefore to increase our revenue by fully $135,000, or by more than 33 per cent of its actual figure.

As I have said before, these figures are arrived at by keeping the expenditure on all controllable works at starvation level, as has this year been done on the markets and roads; and to allow merely for ordinary repairs, and for miscellaneous and unforeseen, some $15,000 more should be added to the above figure of $135,000, increasing it to say $150,000. To realize this, I have already shown by a statement made by the president of the finance committee that 26 per cent of the revenue remains uncollected. Now if the 74 per cent collected produces, which it does, $380,000, the remaining 26 per cent would increase that amount by $133,000; so that if it were possible to collect the whole revenue we should then have to provide but for $17,000 additional revenue to make up the required amount, or if only $100,000 of the arrears could be collected (leaving 8 per cent for bad debts, on the total yearly revenue of $400,000) which, I think, could and should be done, we should then have to provide for only $50,000 by additional taxation.

And let us not forget that all this is irrespective of future improvements which, if carried out, must add to our yearly indebtedness by some $7,000 for every $100,000 we expend, as in the proposed new street parallel to St. Paul St., the widening of St. John St.,

the prolongation of Durham Terrace, the necessity some day, of a new Recorder's Court; the inevitable paving of St. Paul St. from Henderson St. to St. Joseph St., the paving of St. Vallier, Craig and Desfosses Sts.; the paving of Buade, Fabrique, St. John St. within, Champlain, Sous-le-Fort and other thoroughfares such as Palace Hill, and Abraham St. and the unpaved portion of Mountain Hill; while such streets as Gallows and Hope Hills should be paved in some cheap way to guard against the continual wearing away of road bed by the irresistable action of water during stormy weather; or say 2½ miles of paved roadway, some 13,000 ft. lineal at $10 a foot, another $130,000; or, including St. André St. and the other improvements above mentioned, another half million of dollars, or an additional increase of $35,000 in the annual City expenditure.

I had almost forgotten to allude to our subscription of another half million or more to the Lake St. John Railway which may some day entail a further increase of another $35,000 to our municipal taxation.

How the additional amount of $150,000 is to be realized, with the further annual sum of $35,000 for the above mentioned improvements, if ever carried out, I need hardly offer an opinion on, this matter having been long before the public and our City press fully capable of discussing it intelligently; but when we are told that Toronto with a population not much exceeding our own, contributes nearly a million to its City Coffers, it would seem easy for us to realize someting like two-thirds of that amount, either by the *whole* community contributing, inclusive of the Federal and Local Governments in respect to the properties thereunto appertaining, or by some increase in the present rates together with that from new sources of revenue.

At the same time I shall have made out a pretty conclusive case, from the comparison of the saving to the City during the years 1866 to 1869 inclusively under my administration as "Superintendant of works" and of the $250,000 loss to the City under the disjointed action of committees, that to keep within the limits of our yearly appropriations it would be safe, prudent and wise to center all certificates for payment of works, supplies and services of whatever nature, in one committee, leaving to the other committees their full sphere of usefulness in the settement of many questions of daily occurrence affecting the several departments without the entail of expenditure.

This, the councillors themselves cannot but admit and have frequently admitted to myself and others, councillor Vallier having openly expressed the same opinion before the joint committee of the council and of the citizens association on the proposed amendments to the City Charter, and it is but reasonable that such should be the case, and each of the City representives benefited thereby, and, by being deprived of all patronage, thus enabled to refuse with a good grace the granting of favours in return for electioneering services, or promises remunerative of services to come.

I have shown at the commencement of this statement of facts that the public debt in 1864 was $2,546,000, say over 2½ millions of dollars; to day, it appears to be some 3½ millions, and it needs but to glance at appendix 2 and to take-in the annual deficits since 1870, not to be surprised at the increase of debt in the 13 years. For my part I am, if any thing, astonished that with such a deficit as that of over a quarter of a million of dollars since 1870, the City debt be not even greater than it is, and the only explanation for it is the low price at which the works and improvements in appendices 1 and 2

have been carried out and which in any other City but Quebec, where every thing is at starvation level, would have probably cost twice the amount.

As is now seen, and all who understand the situation must admit it; His Worship the Mayor has on many occasions alluded to it: the whole difficulty lies in the inadequacy of our revenue to meet even current and inevitable expenses, and exclusive of every possible city improvement of the most modest nature. To this is due the whole mal-administration of the civic concern, with the exception of course of the deficit under investigation in the City Treasurers Department. Yes, to the insufficiency of our yearly revenue is due our yearly deficits and to these last the existence of our promissory notes and the necessity for anticipating on our debentures and thus increasing by so much the figure of our City debt.

The road department I have shown to be responsible for about 25 per cent or one quarter of the total deficit and how this has been brought about I shall now show. The yearly appropriation to the Roads Committee since 1869 has been some $7,000 to $13,000, say on an average $10,000 exclusive of votes for special works. Now this amount of $10,000 is barely sufficient to sweep and cleanse some of our leading thoroughfares once or twice a week, others once a month, and most of our streets but once or twice in the season, to repair dangerous holes in planked roads and wharves, lay wooden sidewalks, &c., and perform winter service; and the successive Road Committees have been reminded of this, time and again, by the City Engineer; notwithstanding which, between 1869 and 1875 more especially, the aforesaid sum of $10,000 has been constantly trenched upon and made to pay for considerable sections of planked roadway, macadam and other works in places

where, however needed, it could not be afforded. In this way the whole appropriation to the Roads has generally been expended in the first 3 or 4 months of the fiscal year and nothing left for fall or winter service. The committee has then come before the council for a supplementary appropriation which has as often been granted, with the hope that it might perhaps be made good out of some possible increase in the yearly receipts, or that a surplus might obtain during the ensuing fiscal year wherewith to cover the over-expenditure. The duty of the road committee was to heed the warnings of its engineer, which it seldom has done, or if not worthy of their confidence, to have called upon the council to replace him by some one in whom they could confide and then allow themselves to be guided by his counsellings.

That things will be better managed in the future, let us hope. Most of our indispensible improvements have been carried out. The widening of Champlain St., formely but 17 to 20 feet in width, could hardly have been dispended with. St. Ours Street was widened as a protection against fire from St. Sauveur. It was indispensable that a new street be opened parallel to St. Peter Street to relieve that overcrowded thoroughfare, and that Des Sœurs St. be widened and prolonged from Mountain Hill to meet it. It is imperative that there be at least one other street parallel to St. Paul Street, and in view of the increase of proprety in that locality incident on the early completion of the Harbour Improvements, it is certainly expedient that no undue delay obtain in laying out St. André St., estimated to cost $70,000, as in a year or two hence it may cost double the money to do the work.

As to St. John Street within, if our finances do not improve, I am afraid we must put up with it, as it is,

for a few years more. Few of our streets comparatively need paving, say 2½ miles out of the 36, the others may be kept in repair at less than the cost for interest on the outlay necessary to improve them in a more permanent manner. No more market extension, I hope, will be heard of, for years to come, and no more market halls. The City Hall can do duty for another decade, and so must the Recorder's Court, unsightly though it be. We have done subscribing to Railroads, I imagine, or we should be, and had we not been in such a hurry to award a contract for St. John Gate, another year would have saved us the $35,000 it has cost us.

Our ferry service, wharves, pontoons and landing slips are in good condition for several years to come, with the exception of course of yearly repairs to these as to all our other city property. Our Fire Department is now on an efficient basis. The city gates have given way before public opinion. Our Rampart walls have been lowered and repaired, and when another $1,000 has been expended in grading Rampart St. near Palace Gate, an easy access will have been secured round by the Grand Battery, from the lowest to the highest levels of the city.

A great deal of what has been considered indispensable for ten years past has now been brought about, and when Durham Terrace has been prolonged to the foot of the Citadel and the finest promenade which any city in the world can boast of, thus secured, I for one shall feel satisfied of the achievement and look for very little more towards the embellishment of old Quebec, than what our Government and citizens can do for us in the erection of public and private buildings on a par with our matchless scenery. The Dufferin Improvements, if the Imperial and Federal Governments will but carry out the Vice-Regal palace on the Citadel, I shall

hail with satisfaction; but if our own resources are to be counted on, they can hardly be looked for, except it be in the rather distant future.

We have, in the past, been wanting in sound judgment and have done very foolish things, such as the erection of the Champlain Market Hall, its cost $100,000, to stable the elephant we were made a present of in the shape of some paltry stone from the ruins of the old parliament buildings, while a mere one story building would have suited the purpose much better and not have cost one tithe of the amount.

We every year calculate on an already insufficient revenue and as often defeat the very object we have in view by continual reduction on the agreed prices for stall rentals, cattle stands, water fountains and other city dues. We cause the work of private parties to be done at the expense of the city, as in the case of the Champlain street stairs where, by resolution of council, forsooth, we are called on to remove snow not only from the steps but from sidewalks, together with all that which falls or is thrown from roofs, including ashes and all sorts of dirt and sweepings, the whole year round, from shops and back yards. It is a mere trifle, say we, only $200 or thereabouts. Yes, but such trifles when multiplied, as they are, throughout the City, help to bring about our yearly deficits. The evil is enhanced by causing sidewalks to be made where parties are unwilling or unable to pay for the deals as was done in 1873-74, so I am informed by the Road Inspector, Mr. Campeau; it is in causing drainage services to be made at the expense of the City while the law plainly sets forth that the contrary shall be the case; accounts have at various times been sent from my department to the Finance Committee amounting in the aggregate to thousands of dollars, and yet has not a cent of them ever been collected. It is in dimi-

nishing the receipts in the Recorder's Court by the remission of fines imposed by the Recorder, without mentioning the deficit, in this branch of the City revenue, which was recently enough brought to light, and which was at the time variously estimated at some $20,000 to $25,000; whilst, the enquête into this matter is said to have been limited to the last eight months of the incriminated management, said eight months alone giving a deficit of $1,485. What then might the deficit have been found to be, had the enquête covered the whole series of years during which such deficits may have existed. It is by repeated delays granted to tax-payers that they manage to jump the fiscal year and to change their annual dues into arrears which are either forgotten altogether or only a small portion of them ever recovered. In one word, it is in a thousand well known ways that our yearly revenue is decreased in its receipt and our expenditure increased and then we look awry because both ends cannot be made to meet. Corporation contracts and leases have in this way become mere blinds and matters to be laughed at and unheeded. The punishment for bidding up a stall to take it from a party able and willing to pay a fair price for it, should be the strictly holding of the tenant or of his sureties to the full payment of the amount, exorbitant though it be, as in this way and in this way only shall we bring about a proper sense of respect for written contracts and engagements.

But enough of this recrimination, let us now turn over a new leaf, put on a good and iron-clad resolve and stand hard by it in the future.

In conclusion, it will no doubt be interesting to us all, at this juncture, to draw up an approximate budget for the ensuing fiscal year or from 1st May 1878 to 1st May 1879, to wit :

Probable uncontrollable Expenditure for 1878-79.

ITEMS.	COST.
Sinking Fund	$60,000 00
Interest	210,000 00
Ground Rents	2,000 00
Salaries and Pensions	26,000 00
Jail Guard	1,600 00
Jail and Jury	1,560 00
Fire Commissioner	466 66
Legal Expenses	6,000 00
Advertising, Printing and Stationery	4,000 00
Contingent, Election and Unforeseen Expenses	5,000 00
Conveyance of Prisoners	250 00
Care of Vagrants	1,000 00
Palace Harbour, Cost of Collection	900 00
Roads, Ordinary Wear and tear only	10,000 00
Municipal Buildings and Insurances	2,000 00
Light and Fuel	13,000 00
Police and Clothing	25,500 00
Fire, Wages, Material and Repairs	17,500 00
Markets, Pontoons and Slips	5,000 00
Health and Dead House	500 00

Ferry and Landing Stages.....	2,000 00
Water Works—Working Expenses only.....	10,000 00
	$404,376 66
School Appropriations.....	8,659 30
Extra	2,000 00
	$415,035 96

It is thus seen that for working expenses only and exclusive of all possible City improvements, with the exception may be of slight repairs to roads, sidewalks and other public property, the amount to be provided for is not less than $415,000.00, and to leave anything like a proper margin for contingencies, it should be made at least $425,000.00.

Now, what the revenue or receipts of the present fiscal year will likely amount to, we are not yet in a position to assert, but from all appearences, it will be less than the $380,000 of last year and very possibly not over $350,000; so that however difficult to digest, the disagreeable truth is forced upon us that there are $65,000 to $75,000 to be provided for in addition to the proceeds of present taxes, and in the absence of any legislation to enable us to recoup ourselves out of new and additional sources of revenue, we must perforce submit to the ordeal of another special tax of some ten cents in the dollar, unless as I have already said, we can make up one-half of the amount by collection of arrears, the other half by dispensing with gas and coal oil lighting, and by reducing the police force to about one-fifth of its present force and constituting the men

of the fire brigade so many special constables to watch the city night and day and thus to some extent, save it from depredation, the provincial police lending a helping hand occasionally.

Past occurences must have proven that there can be no subserviency on my part either towards the first magistrate of the city or to any other man living, but simple justice and impartiality compel me to say, and the Mayor's most bitter enemies will be found ready to admit that he has explained the Grant business in a most thorough and satisfactory manner, and it now turns out, rather unexpectedly on part of the public, that our unfortunate connection with Grant Brothers is entirely due to the deleterious action of a former Mayor and Council, or as some say, of that Mayor alone under advice of what is now known to have been disreputable Counsel: an agent to whom he paid one thousand pounds of the city funds together with another thousand sterling this same agent received from Grant Brothers to force the City to transact its business for all time to come with these same gentlemen.

I shall say nothing bearing on the subject matter of enquiry now being investigated into by the joint committee of the Citizens and Council in relation to the lately discovered and unfortunate deficit in the City Treasury, nothing more than that to avoid the odium which might attach to the counting of the cash balance at any time when its figure inspired doubt, this balance should be regularly and persistently ascertained monthly or quarterly as deemed expedient and that, by a resolution of the council in the premises; then by enacting that no payment be made except on check of of the treasurer, countersigned by the Mayor and two members of the finance committee, there will not be any great risk of things going wrong in the future.

Much of our past and present trouble is due to our thorough ignorance of municipal matters. A report like the present, full as it is of facts and figures of the utmost interest to every tax-payer, should be reproduced 10,000 fold, so that every proprietor and tenant in our midst, the members of our Legislature and all others interested, or who should be, in the well-being of our financial situation, might be furnished with a copy of it for the information of each and every one of them respectively.

Quite the contrary is done and always has been. Our yearly reports, the treasurer's and that of the City Engineer are run to a hundred copies or two and even the few to whom they are addressed hardly deem them worthy of perusal, while strangers evince much more interest in them than we do ourselves. I have received scores of demands for my yearly reports, especially that for 1873, from all parts of the Dominion and from almost every city in the Americain Union, while, if the truth were but known, it is likely that not one out of ten of those to whom it was addressed here ever took the trouble to look at its contents, embracing though they do, under 192 different heads, as many pertinent subjects relating to the whole administration of the City.

Will it be credited for instance that with half of those who call on me on sundry business. (The "*poor taxpayer*" who figures in the Morning Chronicle of the 16th inst. is evidently one of them,) the whole city taxation is supposed to be expended on our roads and markets and a few other items such as salaries, water, fire and police, gas and fuel; they never dream of such a thing as interest or sinking fund, legal expenses, jail and jury fund, schools and elections and the like. In fact a great many ignore the very meaning of the word interest and yet as has been shown, this very item together with the sinking fund swallows up two-thirds of our entire revenue.

Let every one read for himself and make himself acquainted with the municipal situation as here set forth, and not give ear to the political demagogues who, for their own private ends, are endeavouring to overthrow the very institution they have so materially helped to overwhelm in debt and bring into discredit. They can be seen one and all at the private bills committee clamoring for the abolition of the municipal concern, so that they may come in again as commissioners or administrators of our finances and probably enact again some other such schemes for the advantage of their own private property in the vicinity, some such scheme I say as that which they were guilty of when, in the council, they robbed the City of a $100,000 to build the Champlain Market Hall and contributed in other ways to the yearly deficits which existed for years prior to 1866 and have again obtained since 1870.

Fair play is all I ask for; it gores me to see the present city representatives taken to task and blamed for this and that, by men who have been here before them, and have done as bad, if not much worse than they. We have all been at sea, the outs just as much as the ins, if not more so, and instead of further bickering and recrimination, let us strive together for the wellfare of the City, elect proper men for the incoming year and prepare ourselves to come squarely before the Legislature next year and insist on powers being granted us to increase our revenue in a direction where it is well known it can be done without any extra charge on immovable property which is already burdened to its full power of endurance.

To the investigation committee,
Mayor, Councillors and Citizens of the City of Québec.

CHS. BAILAIRGÉ,
City Engineer.

APPENDIX No. 1.

Statement of cost of special works since 1865.

Champlain street widening to date	$45,000 00
St. John Gate widening and rebuilding	35,000 00
St. Ours street widening	20,500 00
Fire Stations to date, additions and alterations	20,000 00
Fire Alarm Telegraph	20,000 00
New pontoons and slips Champlain market	13,000 00
Ferry landing pier and pontoons Finlay market	24,000 00
Des Sœurs street widening	7,500 00
Dalhousie street, prolongation of and widening	125,000 00
Paving St. Peter street 1300 feet, and St. Paul street 2260 feet	26,000 00
Macadamizing St. John street without 2350 feet	15,000 00
Paving Mountain Hill to Buade street and breast wall	26,000 00
Paving 2025 feet St. Joseph street from St. Roch to Crown	24,000 00

Jacques Cartier market enlargement and improvement	20,000 00
Gosford Rail Road Stock.....	10,000 00
New Jacques Cartier and Berthelot market Halls	20,000 00
St. Louis and Prescott Gates improvements	10,000 00
Champlain street widening, and wharf 360 feet at Cap Blanc, also at Diamond Harbour 350 feet	7,000 00
Nouvelle (now St. Patrick street) prolonged through city ramparts to Dauphine street 750 feet lin.....	3,500 00
New Montcalm Market Hall to date	45,500 00
New line of pipe and bridge over the river St. Charles 700 feet long and repairs to pipe in river.....	30,500 00
Palace and Hope Gates, removal of and lowering walls 2000 feet lin., grading roadway, 7 oak gun-platforms, side-walks, &c.....	9,000 00
3 Steam Fire Engines and fire wells.....	14,500 00
Q. M. O. & O. R. R.....	143,000 00
Cost of and discount on debentures.....	85,000 00
To make good arrears of school fund.....	11,600 00
To make good arrears of jail and jury fund	10,000 00
	$820,600 00

APPENDIX No. 2.

Statement of cost of sundry works since 1865.

Lettering streets and numbering houses.....	$1,466 00
Planking front of Champlain Market, Cul-de-Sac street	1,660 00
Additional stalls Berthelot Market basement	462 75
Illumination in 1874	979 91
Carters and tradesmen's numbers.....	2,600 00
Retaining walls, Artillery street $1,484 98, St. Real street $640 00, Côte d'Abraham $949 20, Church $250 00, Sundry others at Hope Hill, Nouvelle, Olivier, Vallier streets, &c.....	4,210 68
Enclosure walls and fences protestant Cemetery John street, Cemetery in Dartigny street, Corp. yard at Palais, &c...	718 00
Removal of dangerous rock from Cliff, Champlain street, &c...	891 53
Durham Terrace, repairs to walls, new railing, new floor, &c	2.600 00
Monument Garden, repairs to walls, seats,..	624 00
Place d'Armes railings and pathways.....	217 69
Widening St. Louis and Dauteuil streets 1,200 feet lin. new fence and sidewalk.	1,550 00

Widening St. Denis street, new fence and stairs 1,250 feet.....	1,358 00
New stairs from Cove field to Champlain street	550 00
New Carters Stands, Mountain Hill, Glacis street, &c., and repairs	1,917 56
Cattle stands, alterations, repairs, sheds to do	1,006 06
Repairs to public stairs St. Augustin street, St. Claire street, Lafleur stairs, Champlain street stairs, Cul-de-Sac street stairs, Mariners' Chapel stairs, Buade street stairs, Finlay Maket stairs, Champlain Market stairs, &c..	1,862 22
Stone crossings and sidewalks since 1871...	14,876 95
Winter road to Island of Orleans.....	1,300 00
Winter road to Levis occasionally, slips and piers for do	413 00
Pontoons—alterations and repairs to.....	2,681 15
Market Halls, alterations and repairs.....	11,181 32
Municipal buildings, additions, alterations and repairs	15,659 76
Fire Stations, additions, alterations and repairs.....	7,275 70
Police do do do	2,668 00
Repairs to breakwater wharf at Palais Harbour	1,500 00
2 Provincial Exhibitions...	10,000 00
	$92,190 28

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STATEME

RECE

	1866.	1867.	1868.	1869.	1870.
	$ c.	$ c.	$ c.	$ c.	$ c.
City Revenue	234,511 60	204,950 11	271,030 25	220,632 79	226,363 07
Water Works	65,902 94	62,106 34	75,528 44	67,539 42	74,371 00
Sundry	.....	.....	.....	13,828 00	18,975 69
	300,414 54	267,056 45	346,558 69	302,000 21	319,709 70

APPROPR

Roads and Public Places	21,808 00	19,300 00	12,100 00	15,100 00	15,934 60
Markets and Palais Harbour	7,476 00	7,600 60	4,500 00	4,500 00	4,500 00
Ferry, Pontoons and Slips	1,800 00	1,002 50	1,202 50	1,002 50	1,002 50
Fire, F. A. Telegraph & Chimnies.	15,691 00	16,291 40	13,205 40	14,514 00	14,383 33
Salaries and Pensions	24,375 00	27,100 00	26,350 00	26,750 50	25,000 00
Municipal Buildings & Insurance.	.....	.....	2,680 00	3,000 00	1,750 00
Gas, Light and Fuel	9,000 00	12,400 00	8,500 00	10,190 00	8,000 00
Stationery, Printing & Advertizing	4,000 00	3,000 00	3,000 00	3,000 00	2,000 00
Schools, Jail & Jury & Elections.	5,600 00	7,270 98	5,566 98	5,567 98	5,567 98
Legal Advice & Corporation Suits.	2,000 00	2,000 00	3,200 00	3,500 00	2,000 00
Miscellanous and Unforeseen	10,500 00	2,500 00	2,500 00	8,500 00	3,000 00
Police & Conveyance of Prisoners.	20,682 10	19,986 50	19,986 00	26,079 90	20,000 00
Water Works	14,789 80	9,196 00	9,482 00	7,988 00	8,892 60
Totals	137,721 90	127,647 38	112,273 38	129,692 38	113,031 01
Sinking Fund	30,000 00	28,270 00	29,200 00	29,400 00	20,000 00
Interest, Commission, Discount, &c.	165,610 20	161,610 20	170,229 90	169,673 20	168,421 76
Totals	333,332 10	317,527 58	311,703 28	328,765 58	301,452 77

EXPEN

Roads and Places of resort	15,058 46	21,804 37	15,937 46	24,095 07	21,876 09
Markets and Palais Harbour	4,934 09	6,147 44	4,425 54	4,936 78	4,448 73
Ferry, Pontoons and Slips	1,002 50	1,002 50	1,002 50	1,002 50	1,002 50
Fire, F. A. Telegraph & Chimnies.	10,148 50	14,240 50	13,332 02	14,323 85	15,863 16
Salaries and Pensions.	24,218 48	26,703 07	25,950 20	26,662 76	24,741 17
Municipal Buildings & Insurances.	1,226 32	1,542 44	2,159 89	1,769 22	4,339 11
Gas, Light and Fuel	9,818 46	10,570 12	10,595 60	10,347 57	13,814 33
Stationery, Printing & Advertizing	4,713 81	1,675 91	2,569 03	3,707 96	4,335 32
Schools, Jail and Jury, Elections.	5,484 66	2,522 48	4,897 98	4,092 24	6,143 91
Legal Adviser & Corporation Suits	3,103 82	1,990 51	1,839 03	5,629 94	4,941 78
Miscellaneous and Unforeseen	5,044 35	7,785 64	4,484 35	1,703 48	6,642 13
Police	20,199 18	20,696 80	19,770 02	25,978 93	27,343 50
Water Works	15,516 00	9,195 00	10,412 98	16,289 60	20,355 21
Totals	120,468 55	125,876 78	117,377 87	140,539 90	155,846 94

ENT No. 3,

CEIPTS.

1871.	1872.	1873.	1874.	1875.	1876.	1877.	Totals.
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
234,983 26	237,512 46	250,034 89	249,279 87	253,091 76	268,589 67	....	....
72,056 69	73,571 26	77,393 71	103,196 36	83,749 98	91,664 77	....	.....
24,424 58	2,432 74	17,102 28	17,806 52	23,781 33	20,054 30	.....	..... .
331,464 53	313,516 46	344,530 88	369,782 75	360,623 07	380,308 74	.....	.....

RIATIONS.

25,564 59	25,650 00	7,060 65	13,550 00	29,450 00	7,212 30	12,081 23	204,811 37
6,500 00	9,200 00	9,000 00	5,350 00	6,750 00	2,107 97	5,400 00	72,883 97
1,202 50	1,202 50	1,202 50	1,510 00	3,000 00	542 78	1,510 00	16,180 28
15,695 60	15,802 20	14,350 00	17,163 75	18,898 00	17,554 17	17,521 76	191,070 61
25,650 00	25,650 00	24,850 00	26,650 00	27,300 00	27,400 00	26,100 00	313,175 00
500 00	1,300 00	1,300 00	1,800 00	1,800 00	1,800 00	2,000 00	17,930 00
9,000 00	9,000 00	11,000 00	11,000 00	11,000 00	11,000 00	10,000 00	121,090 00
3,000 00	2,000 00	2,500 00	3,000 00	3,000 00	3,000 00	2,500 00	34,000 00
5,567 98	8,100 00	8,100 00	9,634 00	11,693 34	3,034 00	3,034 00	78,637 24
3,500 00	3,500 00	3,500 00	4,000 00	4,500 00	4,500 00	4,500 00	40,700 00
11,764 00	4,109 00	3,550 00	14,469 87	5,000 00	6,000 00	7,252 00	79,144 87
25,000 00	20,000 00	24,000 00	22,700 00	22,750 00	22,750 00	25,240 00	269,175 00
9,541 40	15,900 00	3,571 26	7,393 71	11,700 00	9,035 00	11,668 58	119,158 35
142,486 07	141,413 70	113,984 41	138,121 33	156,841 34	115,936 22	128,807 57	1,557,956 69
3,248 00	13,752 69	24,800 00	35,799 00	27,551 33	45,562 18	55,112 65	332,695 85
155,000 00	176,298 14	174,732 05	180,610 55	185,390 08	187,771 18	196,388 52	2,091,735 78
300,734 07	331,464 53	313,516 46	344,530 88	369,782 75	349,269 58	380,308 74	3,982,388 32

DITURE.

32,596 94	22,853 72	21,827 70	33,390 02	40,951 02	12,988 13	11,687 74	275,066 72
6,192 45	9,547 26	12,939 43	6,522 49	8,339 86	5,426 60	4,896 49	78,757 16
1,002 50	1,209 48	1,175 96	3,098 05	1,972 65	2,228 65	1,883 01	17,582 80
16,668 61	15,869 61	15,334 57	19,646 11	22,100 55	22,691 84	19,500 00	199,719 24
25,773 80	24,812 04	25,111 62	26,681 74	27,348 48	27,365 19	26,100 00	311,468 55
1,665 58	1,390 63	2,037 01	3,034 21	2,837 55	1,741 89	1,827 53	25,571 38
10,8 . 43	17,132 27	13,098 60	12,030 39	12,141 91	11,799 66	14,462 51	146,710 85
3,944 56	2,827 62	4,952 45	4,027 28	4,377 78	3,411 42	3,500 00	44,043 14
18,389 22	8,100 00	5,870 85	11,079 65	10,155 30	12,269 04	11,000 00	100,005 33
6,715 27	4,897 15	6,101 93	6,104 36	6,153 14	6,507 41	6,500 00	60,485 21
8,715 69	3,068 25	5,185 11	5,915 03	3,803 84	5,111 10	10,000 00	67,459 97
25,478 64	25,254 79	24,465 41	22,000 00	22,000 00	22,000 00	25,000 00	280,187 27
14,037 63	13,721 87	15,329 55	15,053 50	25,500 32	21,445 47	22,321 81	199,178 94
172,080 32	150,685 29	153,430 19	168,582 40	187,682 40	154,986 40	158,679 01	1,806,236 56